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MORE THAN A TAX NEEDED.

LITTLE difference of opinion seems to exist throughout the smaller cities and towns of this country as to the desirability of levying a tax on the mail order houses for business carried on in each state. Representatives of the National Association of Business Men, who recently toured New Mexico in the interest of the Hinebaugh bill, which proposes a one per cent tax on business volume in each state, are now visiting Arizona towns and finding sentiment therein as strongly in favor of taxing the mail order houses as they found it in New Mexico.

The Phoenix Republican states the case of the local merchant very clearly in the following:

"We cannot conceive what excuse congress could have to offer for failure to pass the Hinebaugh bill, taxing the mail order houses on the amount of business they transact in the different states. The proposed tax of one per cent is certainly low enough, almost ridiculously low in comparison with the tax, direct and indirect, laid upon the local merchants."

The latter pay municipal and sometimes state and county license taxes in addition to their property tax. Heavier than all, they voluntarily, though generally under some pressure, pay a tax in the shape of subscriptions of one kind or another. We suppose it is much everywhere as it is in Phoenix. Here the merchant is the first approach by subscription circulators. He is expected to make contributions to every enterprise, worthy and unworthy. He subscribes to the fund on at least one church, and sometimes more than one. He subscribes to the Y. M. C. A. He pays into a fund for the state fair. He must buy tickets to the scores of balls and suppers given by the local lodge and organizations. Public or popular movements, sometimes requiring large expenditures of money make demands upon the merchant. His subscriptions to them range from \$1 to \$100. The money spent by the local merchant in this way probably exceeds his state, county, municipal and license taxes, amounting to far more than one per cent annually on his gross sales.

"This outlay proves a serious handicap in his competition with the mail order houses, which appeal to their patrons' ignorance of quality, and whose cheapness of price obscures the question of quality altogether."

Moreover the mail order houses dip only into the cream of the trade, the cash trade. There is left for the heavily taxed local merchant the credit trade, the expense of bookkeeping, and, finally, many uncollectible accounts to be charged off after futile attempts have been made to collect them. This item alone amounts to much more than the proposed one per cent tax on the business of the mail order houses."

True as all this is, no one should fall into the error of expecting the tax proposed in the Hinebaugh bill or any other reasonable tax to eliminate or even seriously check mail order competition. All the tax can do is to make the burden of doing business a little more equitable toward the local merchant. The big mail order houses which now ship catalogs into this state by freight carload, and which one estimate asserts do 45 per cent of the cash retail merchandising of the state, will simply pay the tax required and reduce their marvellously efficient business getting methods to a little more economical and more efficient basis. The competition will go right along.

Believing that a tax upon the mail order house is just, that it should be assessed and that eventually it will be, we see no cure in it for the competition which is an disastrous to many local merchandising enterprises. There is but one way to meet the mail order competition. That is by approaching it as nearly as possible in efficiency of selling methods; beating it in grade of goods sold, as is nearly always the case; and last, and most important of all, by outdistancing it.

The business of the mail order house is based entirely on publicity, and not the best kind of publicity at that; for the average mail order catalog misleads the unwary as to character of the goods. But it always states a price in plain figures, and there is but one price. And that

price and the goods are advertised to the utmost limit of the resources of the selling concern. But great as those resources are, the local merchant always can outadvertise the mail order house, and without overreaching in the slightest degree a reasonable advertising appropriation. If he does outadvertise the mail order house that menacing institution will not seriously disturb him. It is the only way to beat the same.

THE REASON FOR IT.

SUPERVISORS of the various Arizona counties have just levied the tax rates for the ensuing year on the sheep herds. The Coconino county with the highest rate is Apache, which has \$1.50 upon the \$100 valuation; while Cochise county is the lowest, with a rate of \$1.07.

A comparison of these tax charges with those in the various counties of New Mexico will readily suggest to the taxpayers of this state the reason for the enthusiasm with which the recently organized state taxpayers' association is pushing its work, and also the work which that organization has to do and the necessity for it. Arizona is quite as well supplied with county officers as New Mexico. It has even a more generous quota of state officials. Problems of administration are much the same in the two states because of a remarkable similarity of natural conditions, and to a certain extent of population and industries. It would seem that cost of government in this state should be no greater than it is in Arizona. Aside from the single resource of its mines, it is difficult to see wherein Arizona's taxable valuation is so much greater than that of New Mexico. Yet the fact remains that our cost of government, aside from our educational institutions, is greater than that of the neighbor state; while our assessed valuation stays persistently behind Arizona, without straining a point, readily appropriates a quarter of a million dollars annually for its state university. It is extremely difficult for this state to find \$50,000 a year for the same purpose. We have known for a long time that there's a reason. It will be the work of the taxpayer's association to find the reason, analyze it to its final fraction and place it before the people in a way that will point to the remedy.

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Off Agin On Agin
STRICKLAND & GILLIAN

The Bachelor's Car
He's a bachelor, and he has a car.
He's hated good and roundly.
He rides alone, both near and far—
His kinfolks curse him roundly.

They call him tightwad, skindint, grouchy,
And hint at other weaknesses.
The way they freeze that fellow—
And show him all their bleakness.

He's a bachelor, and he has a car.
He's loved—oh, make no mistake!
He has his friends both near and far—
His kinfolks bless him roundly.

Except for paying taxes on it,
The wagon's same as his—
Though coming it from rear to front,
It adds not to their cares.

Twist those two chaps above there,
Choose,
You bachelors who own a car!
Your reputation will be marred,
Your good name make or mar.

—Anxious Relative.
The Laziest Woman
We rather think that the Brazil, Indiana, lady who stands in her back yard and holds the clothes on the line all day rather than go down cellar for clothespins is the laziest one. Let others come forward with their contrabands and give evidence.

Silence!
Another would-be bright person butts in to inquire if Atlas wasn't the first hold-up man on record.

Overworked
No odds how much a guy has shirked, just tell him he is overworked, and he'll believe the thing you say and think you are a brainy guy. No matter if you have deceived him till you would not be believed on any other theme on earth, it does not stir his scorn or mirth for you to tell him that old spoof—he'll think it true, and spend his life in going somewhere for a rest and never smooze the merry jest which you, gadabouts, have sprung on him. It is a humor wicked, grim. But if you've said it, and not smirked, that bum sure thinks he's overworked!

Call This "Doing Well?"
Last Thursday while making hay, Dudley Lindsey was thrown from a horse, the animal falling on him. And on Friday his brother John had the misfortune of having a hay fork run through his foot. Both boys are doing well.—Mt. Kisco Correspondent in Asheville Home Journal.

Killing Calves
This crusade against calf-killing should touch our heart, but it doesn't. We are too well acquainted with calves to feel at all horrified in our tender sensibilities at the mere thought of putting blattling babies out of the way.

We are so well versed in the ways of immature cows and dairymen that we have always wondered where the calves of commerce came from, knowing well that they were never really found in the skull of the little idiots who used to keep us soaked with second-hand milk when we endeavored to teach them bibliography from a wooden bucket.

We suppose this hue and cry to "save the calf" should bring beautiful brown eyes, but said eyes are dry enough to leave all night in a powder house without doing the slightest damage.

Two things in calf behalf we cannot join in: One is the hue, and the other is the cry.

Little calves must depend on total strangers for their defense.

Just About
Lots of things could happen to a Palm Beach suit, but raspberry jam would be the worst.—New Holland, O., Leader.

Finnish Philosophy
I wudden say that Dugan is a liar, but if I was wan av his chick-ens I wudden run 't supper when he called me, unless Missus Dugan lived in the call.

A Note Of Inquiry
Dear Walrus-line (for you are my text)
I wonder where we'll see you next?

The Young Lady Across The Way



Speaking of her new graphophone, we asked the young lady across the way if the acoustics were satisfactory and she said she believed she liked the old-fashioned steel ones every bit as well and they were a good deal cheaper.

HEALTH TALKS
by WILLIAM BRADY, M.D.

Cancer Of The Stomach

ANY person over forty years of age who begins to experience symptoms of stomach trouble, such as pain, loss of appetite, perhaps occasional vomiting, and especially vomiting of more or less blood, must be looked upon with suspicion. If, in conjunction with such symptoms, there is a failure of general health and a loss of weight, the chances are in favor of cancer as the cause.

The only possible cure for cancer of the stomach is prompt operation. Among the most experienced physicians and surgeons today it is an axiom that when a person over forty has such symptoms as those enumerated he should be urged to submit to exploratory operation if not relieved after a few weeks of medical treatment. Especially is this course necessary when chemical and microscopic examinations lend further color to the suspicion of cancer.

Cancer of the stomach is a very common disease. In its early stage—the only stage when surgery offers a hope of cure—the symptoms are seldom positively recognized. This is the time when, under modern precautions, an exploratory operation is at least safe. It may be a grim joke to call such an operation an "antemortem autopsy"—which in fact it is, if you know what the word autopsy really means—but for the victim of cancer it is the only hope of life.

Other signs of cancer of the stomach come too late; when a tumor can be felt, or when the patient becomes so very cachectic or exhausted that anyone can see he is desperately ill, it is too late to save him.

When a good doctor, or a council of good doctors, reaches the conclusion that there may be cancer of the stomach present, there is but one course for the patient, and that is immediate acceptance of the operation.

Every little while a foolish patient changes doctors when such a proposition is placed before him—he feels that the doctor must be crazy to think his symptoms can be caused by a cancer. Others may have cancer, but not he. Why, no one in his family ever had such a thing.

But you know the old saw about changing horses when crossing a stream.

QUESTIONS AND ANSWERS
Protest From Bereaved Husband

One of your, so to speak, health sermons, charges a stern husband, suggested a formula for a black hair dye. It worked very well on my mustache, so friend wife tried it on her hair. Unfortunately the supply we had on hand gave out when she had finished with one side of her head, and the druggist is "just out" of one of the ingredients. What had we better do?

Answer—Apply for a job at the fair—your wife would draw big. Or else try another druggist.

Heart Disease And "Murmurs"

When a doctor can hear no murmurs or other abnormal sounds, is it safe to consider the heart perfectly sound?

Answer—By no means. The most extensive degeneration of heart muscle may be present and yield no change of the heart sounds whatever. And "murmurs" are often heard over normal hearts.

Foods And "Gas"

What kind of food is more liable to form gas on the stomach? Is pepsin in any form helpful for such trouble?

Answer—Any kind of food may ferment and produce gas if there is any stasis or delay in the natural digestive movements. Pepsin is absolutely worthless in the treatment of such conditions.

Vest Pocket Essays
by GEORGE FITCH

PONDEROUS PERSONAGES—MACHIAVELLI

MACHIAVELLI was a much misjudged Italian who would smile contentedly for the first time in 300 years if he could get a look at the remains of international law just now.

He was born in Florence in 1469 and, after obtaining a fair education, went into politics at the age of twenty-four and got a city appointment. Politics in Italy at that time was as risky an occupation as aeroplaning. The man who played the game only stayed up a little while and usually got killed coming down. Notwithstanding this fact Machiavelli succeeded in staying in politics in Florence for forty-three years before he was banished. While his fame is not based on this fact it constituted a world's record up to that time and should not be overlooked.

Machiavelli had the job of organizing the Florentine militia. While doing this he studied statecraft. Florentine statecraft included a conscientious use of murder, arson and prevarication in its various branches and the statesman who could not drop a package of rat poison into the wine of a bumptious minority leader was a pale failure.

Machiavelli desired trouble for a long time, but it came plentifully at last. He was tortured by the Medici and fired from Florence with a loud report. This did not offend him, because it was all in the name of statecraft. But it took him twelve years to get up enough nerve to go back into politics. In the meantime he wrote plays, poems, essays and a number of books on Italian politics. One of these was "The Prince." It was a slim volume full of such shocking recipes for

building a kingdom that "Machiavellian" has become an adjective used to describe anything slightly worse than devilish.

This was a great injustice to Machiavelli, for he was a kind man who did not believe in Greek fire or poisonous gases. In fact he would be a little too soft-hearted to be of much use in a modern war.

Machiavelli's theory was that the State was too big and important to conform to petty rules of humanity or morality or honesty, which were only invented for common people. It has taken three hundred years for the world to understand this theory, but it seems to be absorbing it rapidly now and we may expect to see a good many statues of this great man erected in the next few years.

CARTOONS OF THE DAY



"Sherman never said anything about neutrality"
—Morrison in Harper's Weekly

The PEOPLE'S LEGAL FRIEND
by E. R. BRANSON

Corporations and Stock Companies

Q. Please tell me some of the points of difference between a corporation and a joint stock company. Are the duties and liabilities of the members the same in either case?

A. There are some points of similarity between a corporation and a joint stock company. In the case of either a corporation or a joint stock company, the mere fact that one or more of the members may retire or die will not prevent the corporation or the joint stock company from continuing its existence. There is a similarity also in the methods employed in carrying on the business, by means of officers and agents. The principal point of difference is that, in the absence of legislation, the members of a joint stock company are liable to contribute to the company's debts. In the case of a corporation, it is the general rule that the stockholders are liable for the debts of the concern only to the extent of the shares of capital stock which such members have contributed.

An Unbusinesslike Deed

Q. If a deed has a vague description of the property will the deed be good?

A. The deed will be good if the property may be identified by means of physical conditions, measurements and other facts and circumstances.

Marriage Nullifies Will

Q. If a man makes his will and afterward marries, is the will good?

A. In your state (Illinois), the marriage operates as a revocation of the will and the instrument will be invalid.

The Jitney Problem

Q. What law governs, or will govern, the use of jitneys?

A. The general law pertaining to common carriers will control, in the absence of any legislation to the contrary.

Inheritance Tax Law

Q. Is the inheritance tax law of Illinois subject to the general revenue law of the state in any way?

A. The inheritance tax law has no relation to the general revenue law.

Witnesses To A Lease

Q. Is it ever necessary for a lease to have the signatures of witnesses? Does it have to be acknowledged, like a deed?

A. In some states there are statutes which require the signatures of witnesses and which also require acknowledgment, where the lease is for the period of years specified in the statute. In many other states, however, there are no such requirements.

Looking Out For Number One

Q. A man who was conducting a theater hired another man as his agent or manager. The first man held a lease on the building. The agent, by reason of his employment, secured certain information concerning this lease and, shortly before the time when the lease was to expire, decided that a renewal would be beneficial to him, although contrary to his employer's interests. He therefore obtained a renewal. Did he have any right to do this? A. No.

Cholera Line

The Wife Who Doesn't Read The Newspaper
Why doesn't she? Plainly and simply because she isn't interested in the world. She's interested only in herself. Her whisker triumphs—her trials with the new cook—her wardrobe plans—these are the things she offers her husband for conversation. She is capable of grasping, and talking intelligently about, the affairs of the day, but why should she? She is much more interested in her own affairs. She too wishes to try to interest herself in these bigger things, for his sake. Consequently, when, at breakfast, her husband's eye falls on a surprising bit of news, he checks his involuntary exclamation. "What's the use?" he reminds himself. "She wouldn't understand—or care a rap!" He bottles up his news till he meets a more congenial companion. And right here flies a big danger flag; some day, this more congenial companion may be a woman—perhaps even some woman in his own office. The wife who doesn't make herself the intellectual companion of her husband, had better look out.

She's only a Sunday garment.

Current Poetry

Make-Believe

Take a pair of chickens snowy,
Harness 'em with bits of string;
Drive 'em out across the meadow,
Where the first blue violets spring.
Make believe that you're a prince,
Talking in a foreign tongue;
(Yes, it's easy—if you're young!)

All the world is bright to greet you;
When your snowy chargers prance
Out across the dusty roadway,
All the daisies seem to dance.
Every blade of grass is bowing,
Every cowslip bell is rung
Just to give you joy and pleasure.
(Yes, it's easy—if you're young!)

When the springtime of your fancy
Melts away to winter grim;
When the leaves of youth and childhood
Flutter from the highest limb—
Take a pair of memory chickens,
Harness 'em with strands of gold,
Make believe—an' make it easy.
If you're young or if you're old
—By Margaret E. Sangster, Jr., in
The Christian Herald.